What Every Member of the Trade Community Should Know:

Reasonable Care

An Informed Compliance Publication

September 2017
NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or "Mod" Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerged from the Mod Act are "informed compliance" and "shared responsibility," which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of CBP, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's rights and responsibilities under CBP regulations and related laws. In addition, both the trade and CBP share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. § 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties or, in certain instances, referral for criminal enforcement.

The Office of Trade, Regulations and Rulings (RR) has been given a major role in meeting the informed compliance responsibilities of CBP. In order to provide information to the public, CBP has issued a series of informed compliance publications, on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the Border Security and Trade Compliance Division, RR, is entitled Reasonable Care. It provides guidance on the use of reasonable care in entering merchandise. It is part of a series of informed compliance publications advising the public of CBP regulations and procedures. We sincerely hope that this material, together with seminars and increased access to rulings of CBP, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under the CBP Regulations, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or a customs consultant.
Comments and suggestions are welcomed and should be addressed to the Executive Director, Regulations and Rulings, Office of Trade, U.S. Customs and Border Protection, 90 K Street, NE, 10th Floor, Washington, D.C. 20229-1177.

Alice A. Kipel
Executive Director, Regulations and Rulings
Office of Trade
## INTRODUCTION

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REASONABLE CARE

INTRODUCTION

One of the most significant effects of the Mod Act is the establishment of the clear requirement that parties exercise reasonable care in importing into the United States. Section 484 of the Tariff Act, as amended, requires an importer of record to use reasonable care to make entry by filing such information as is necessary to enable CBP to determine whether the merchandise may be released from CBP custody, and using reasonable care, complete the entry by submitting with CBP the declared value, classification and rate of duty and such other documentation or information as is necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether any other applicable requirement of law is met. CBP notes that requirements related to information and documents apply to electronic records, as well as to hard copy records. Despite the seemingly simple connotation of the term reasonable care, this explicit responsibility defies easy explanation. The facts and circumstances surrounding every import transaction differ—from the experience of the importer to the nature of the imported articles. Consequently, neither CBP nor the importing community can develop a foolproof reasonable care checklist which would cover every import transaction. On the other hand, in keeping with the Mod Act’s theme of informed compliance, CBP would like to take this opportunity to recommend that the importing community examine the list of questions below. In CBP’s view, the list of questions may prompt or suggest a program, framework or methodology which importers may find useful in avoiding compliance problems and meeting reasonable care responsibilities.

Obviously, the questions below cannot be exhaustive or encyclopedic—ordinarily, every import transaction is different. For the same reason, it cannot be overemphasized that, although the following information is provided to promote enhanced compliance with the customs laws and regulations, it has no legal, binding or precedential effect on CBP or the importing community. Rather, it is an attempt to educate, inform and provide guidance to the importing community. Consequently, CBP believes that the following information may be helpful to the importing community and hopes that this document will facilitate and encourage importers to develop their own unique compliance measurement plans, reliable procedures and reasonable care programs.

As a final reminder, it should be noted that to further assist the importing community, CBP issues rulings and informed compliance publications on a variety of technical subjects and processes. It is strongly recommended that importers always make sure that they are using the latest versions of these publications.
ASKING AND ANSWERING THE FOLLOWING QUESTIONS MAY BE HELPFUL IN ASSISTING IMPORTERS IN THE EXERCISE OF REASONABLE CARE:

GENERAL QUESTIONS FOR ALL TRANSACTIONS:

1. Do you have access to the CBP Regulations (Title 19 of the Code of Federal Regulations), the Harmonized Tariff Schedule of the United States (HTS), and the U.S. Government Printing Office (GPO) publication Customs Bulletin and Decisions? Do you have access to the CBP website, Customs Rulings Online Search Service (CROSS), or other research service to permit you to establish reliable procedures and facilitate compliance with customs laws and regulations?

2. Has a responsible and knowledgeable individual within your organization reviewed the customs documentation prepared by you or your expert to ensure that it is full, complete and accurate? If that documentation was prepared outside your own organization, do you have a reliable system in place to ensure that you receive copies of the information as submitted to CBP; that it is reviewed for accuracy; and that CBP is timely apprised of any needed corrections?

3. If you use an expert to assist you in complying with customs requirements, have you discussed your importations in advance with that person and have you provided that person with full, complete and accurate information about the import transactions? Do you follow the advice received from your expert and keep a written record of that advice?

4. Do you have a customs compliance program and procedures in place to ensure that your entries are submitted correctly? Are they accessible to all employees who are involved in the importation process?

5. Are identical transactions or merchandise handled differently at different ports or within the same Center of Excellence and Expertise? If so, have you brought this to the attention of the appropriate CBP officials?

QUESTIONS ARRANGED BY TOPIC:

Merchandise Description & Tariff Classification

Basic Question: Do you know or have you established a reliable procedure or program to ensure that you know what you ordered, where it was made, how it was made and what it is made of?

1. Have you provided or established reliable procedures to ensure you provide a complete and accurate description of your merchandise to CBP in accordance with 19
U.S.C. § 1481? (Also, see 19 C.F.R. § 141.87 and 19 C.F.R. § 141.89 for special merchandise description requirements.)

2. Have you provided or established reliable procedures to ensure you provide a correct tariff classification of your merchandise to CBP in accordance with 19 U.S.C. § 1484? Information regarding tariff classification can be found in the CBP Informed Compliance Publication: "What Every Member of the Trade Community Should Know About: Tariff Classification".

3. Have you obtained a "ruling" from CBP regarding the description of the merchandise or its tariff classification (see 19 C.F.R. Part 177), and if so, have you established reliable procedures to ensure that you have followed the ruling and brought it to CBP’s attention? Ruling requests may be submitted electronically by accessing the eRulings template. However, if you cannot meet the requirements for submitting an electronic ruling request, you can still submit a request for a binding ruling by mail to:

   Director, National Commodity Specialist Division
   U.S. Customs and Border Protection
   Attn: CIE/Ruling Request
   201 Varick Street, Suite 501
   New York, NY 10014

4. Where merchandise description or tariff classification information is not immediately available, have you established a reliable procedure for obtaining and providing that information, and is the procedure being followed?

5. Have you consulted the HTS, CBP’s informed compliance publications, court cases and/or CBP’s rulings on CROSS to assist you in describing and classifying the merchandise?

6. Have you consulted with a customs "expert" (e.g., an attorney, licensed customs broker, or a customs consultant) to assist in the description and/or classification of the merchandise?

7. If you are claiming a conditionally free or special tariff classification/provision for your merchandise (e.g., Generalized System of Preferences (GSP), North American Free Trade Agreement (NAFTA), heading 9802, etc.), how have you verified that the merchandise qualifies for such status? Have you obtained or developed reliable procedures to obtain any required or necessary documentation to support the claim? For example, if making a NAFTA preference claim, do you already have the required origin information in your possession?

8. Is the nature of your merchandise such that a laboratory analysis or other specialized procedure is suggested to assist in proper description and classification?
9. Have you developed a reliable program or procedure to maintain and produce any required customs entry documentation and supporting information?

Valuation

Basic Questions: Do you know or have you established reliable procedures to know the price actually paid or payable for your merchandise? Do you know the terms of sale (i.e., Incoterm® such as Ex Works (EXW), Free on Board (FOB), or Cost Insurance and Freight (CIF); whether there will be rebates, tie-ins, indirect costs, additional payments; whether assists were provided, commissions or royalties paid? Are amounts actual or estimated? Are you and the seller related parties?

1. Have you provided or established reliable procedures to provide CBP with a proper declared value for your merchandise in accordance with 19 U.S.C. § 1484 and 19 U.S.C. § 1401a?

2. Have you obtained a "ruling" from CBP regarding the valuation of the merchandise (see 19 C.F.R. Part 177), and if so, have you established reliable procedures to ensure that you have followed the ruling and brought it to CBP’s attention? Valuation ruling requests should be mailed to:

   U.S. Customs and Border Protection
   Office of Trade
   Regulations and Rulings
   Valuation and Special Programs Branch
   90 K Street, NE, 10th Floor
   Washington, DC 20229-1177

3. Have you consulted the CBP valuation laws and regulations, Customs Valuation Encyclopedia, CBP's informed compliance publications, court cases and CBP’s rulings on CROSS to assist you in valuing merchandise?

4. Have you consulted with a customs "expert" (e.g., attorney, licensed customs broker, customs consultant) to assist in the valuation of the merchandise?

5. Do you have a complete set of documents from the import transaction ready for CBP review, including purchase orders, invoices, sales agreements, shipping documents, and proof of payment?

6. If you purchased the merchandise from a "related" seller, have you established procedures to ensure that you have reported that fact upon entry and taken measures or established reliable procedures to ensure that value reported to CBP meets one of the "related party" tests? See 19 U.S.C. § 1401a(b)(2)(B); 19 C.F.R § 152.103(l).
7. If there is no bona fide sale for exportation to the United States between the buyer and the seller, have you considered the other valuation methods in the order specified in 19 U.S.C. § 1401a(a)?

8. If deductive value is used as the method of appraisement of the imported merchandise, do you have information concerning the subsequent sales in the United States of the merchandise being appraised, identical or similar merchandise, as well as the enumerated deductions under 19 U.S.C. § 1401a(d)?

9. If computed value is used as the method of appraisement of the imported merchandise, do you have information concerning the various elements of this method of appraisement under 19 U.S.C. § 1401a(e) including the material and processing costs incurred in the production of the merchandise, profit and general expenses, the value of any assists, and packing costs?

10. Have you taken measures or established reliable procedures to ensure that all of the legally required costs or payments associated with the imported merchandise have been reported to CBP (e.g., assists, all commissions, indirect payments or rebates, royalties, proceeds, etc.)?

11. If you are declaring a value based on a transaction in which you were/are not the buyer, have you substantiated that the transaction is a bona fide sale at arm’s length and that the merchandise was clearly destined to the United States at the time of sale?

12. If you are claiming a conditionally free or special tariff classification/provision for your merchandise (e.g., GSP, heading 9802, NAFTA, etc.), have you established a reliable system or program to ensure that you reported the required value information and obtained any required or necessary documentation to support the claim?

13. Have you established a reliable program or procedure to produce any required entry documentation and supporting information?

**Country of Origin/Marking/Quota**

Basic Question: Have you taken reliable measures to ascertain the correct country of origin for the imported merchandise?

1. Have you established reliable procedures to ensure that you report the correct country of origin on customs entry documents? The country of origin reporting regulations include, but are not limited to, 19 C.F.R. Part 134, Subparts B and E. Additional information regarding country of origin marking requirements may be found in the CBP Publication, “What Every Member of the Trade Community Needs to Know About: U.S. Rules of Origin – Preferential and Non-Preferential Rules of Origin”.

2. Have you established reliable procedures to verify or ensure that the merchandise is properly marked upon entry with the correct country of origin (if required) in accordance
with 19 U.S.C. § 1304 and any other applicable special marking requirement (watches, gold, textile labeling, etc.)? Information regarding special marking requirements may be found in CBP's informed compliance publications.

3. Have you obtained a "ruling" from CBP regarding the proper marking and country of origin of the merchandise (see 19 C.F.R. Part 177), and if so, have you established reliable procedures to ensure that you followed the ruling and brought it to CBP's attention? Ruling requests may be submitted electronically by accessing the eRulings template. However, if you cannot meet the requirements for submitting an electronic ruling request, you can still submit a request for a binding ruling by mail to:

   Director, National Commodity Specialist Division
   U.S. Customs and Border Protection
   Attn: CIE/Ruling Request
   201 Varick Street, Suite 501
   New York, NY 10014

4. Have you consulted with a customs "expert" (e.g., an attorney, licensed customs broker, or a customs consultant) regarding the correct country of origin/proper marking of your merchandise?

5. Have you taken reliable and adequate measures to communicate customs country of origin marking requirements to your foreign supplier prior to importation of your merchandise?

6. If you are claiming a change in the origin of the merchandise or claiming that the goods are of U.S. origin, have you taken required measures to substantiate your claim (e.g., do you have U.S. milling certificates or manufacturer's affidavits attesting to the production in the United States)?

7. If you are importing textiles or apparel, have you developed reliable procedures to ensure that you have ascertained the correct country of origin in accordance with 19 U.S.C. § 3592 (Section 334, Pub. Law 103-465) and assured yourself that no illegal transshipment or false or fraudulent practices were involved?

8. Do you know how your goods are made, from raw materials to finished goods, by whom and where?

9. Have you checked the CBP Quota Enforcement and Administration website, as well as its link to the CBP publication: "Are my goods subject to Quota?".

10. Have you established reliable procedures to check Commodity Status Reports and Tariff Preference Levels and/or the quota bulletins issued by CBP to determine if your goods are subject to a quantitative restriction (either a tariff rate quota or a tariff preference level) and whether the limit has been filled?
11. Have you taken reliable measures to ensure whether your goods are subject to visa(s) and/or licenses, permits or certificates (LPCs)? If so, have you obtained the appropriate visa(s) and/or LPCs? See https://www.cbp.gov/trade/ace/features/quota-ace.

12. In the case of textile articles, have you prepared or developed a reliable program to accurately construct the Manufacturer's Identification (MID) codes for all shipments of textile and textile products listed in 19 C.F.R. § 102.21(b)(5)?

13. Have you established a reliable document maintenance program or procedure to ensure you can produce any required entry documentation and supporting information, including any required certificates of origin or certifications?

**Intellectual Property Rights**

Basic Question: Have you determined or established a reliable procedure to permit you to determine whether your merchandise or its packaging bears or uses any trademarks or copyrighted matter or is patented and, if so, that you have a legal right to import those items into, and/or use those items in, the United States?

1. If you are importing goods or packaging bearing a trademark registered in the United States, have you checked or established a reliable procedure to ensure that it is genuine and not restricted from importation under the gray-market or parallel import requirements of U.S. law (see 19 C.F.R. § 133.21), or that you have permission from the trademark holder to import such merchandise?

2. If you are importing goods or packaging which consist of, or contain registered copyrighted material, have you checked or established a reliable procedure to ensure that it is authorized and genuine? If you are importing sound recordings of live performances, were the recordings authorized?

3. If you are importing goods that have been refurbished or remanufactured, do you have documentation detailing the remanufacturing process?

4. Have you checked or developed a reliable procedure to see if your merchandise is subject to a U.S. International Trade Commission or court ordered exclusion order?

5. Have you established a reliable procedure to ensure that you maintain and can produce any required entry documentation and supporting information?
Forced Labor

Basic question: Have you taken reliable measures to ensure imported goods are not produced wholly or in part with convict labor, forced labor, and/or indentured labor (including forced or indentured child labor)?

1. Have you established reliable procedures to ensure you are not importing goods in violation of 19 U.S.C. § 1307 and 19 C.F.R. §§ 12.42-12.44?

2. Do you know how your goods are made, from raw materials to finished goods, by whom, where, and under what labor conditions?

3. Have you reviewed CBP’s "Forced Labor" webpage, which includes a list of active withhold release orders and findings, as well as forced labor fact sheets?

4. Have you reviewed the Department of Labor’s "List of Goods Produced by Child Labor or Forced Labor" to familiarize yourself with at-risk country and commodity combinations?

5. Have you obtained a "ruling" from CBP regarding the admissibility of your goods under 19 U.S.C. § 1307 (see 19 C.F.R. Part 177), and if so, have you established reliable procedures to ensure that you followed the ruling and brought it to CBP’s attention?

6. Have you established a reliable procedure of conducting periodic internal audits to check for forced labor in your supply chain?

7. Have you established a reliable procedure of having a third-party auditor familiar with evaluating forced labor risks conduct periodic, unannounced audits of your supply chain for forced labor?

8. Have you reviewed the International Labour Organization’s “Indicators of Forced Labour” booklet?

9. Do you vet new suppliers/vendors for forced labor risks through questionnaires or some other means?

10. Do your contracts with suppliers include terms that prohibit the use of forced labor, a time frame by which to take corrective action if forced labor is identified, and the consequences if corrective action is not taken, such as the termination of the contractual relationship?

11. Do you have a comprehensive and transparent social compliance system in place? Have you reviewed the Department of Labor’s “Comply Chain” webpage?
12. Have you developed a reliable program or procedure to maintain and produce any required customs entry documentation and supporting information?

**Miscellaneous Questions**

1. Have you taken measures or developed reliable procedures to ensure that your merchandise complies with other agency requirements (e.g., FDA, EPA/DOT, CPSC, FTC, Agriculture, etc.) prior to or upon entry, including the procurement of any necessary licenses or permits?

2. Have you taken measures or developed reliable procedures to check to see if your goods are subject to a Commerce Department antidumping or countervailing duty investigation or determination, and if so, have you complied or developed reliable procedures to ensure compliance with customs reporting requirements upon entry (e.g., 19 C.F.R. § 141.61)?

3. Is your merchandise subject to quota and/or visa requirements, and if so, have you provided or developed a reliable procedure to provide a correct visa or other document for the goods upon entry?

4. Have you taken reliable measures to ensure and verify that you are submitting the correct type of CBP entry (e.g., TIB, T&E, consumption entry, antidumping or countervailing duty entry, mail entry, etc.)?

5. Have you established that you have the right to make entry?
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ADDITIONAL INFORMATION

The Internet

The home page of CBP on the internet provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information—which includes proposed regulations, news releases, publications and notices, etc.—that can be searched, read online, printed or downloaded to your personal computer. The website was established as a trade-friendly mechanism to assist the importing and exporting community. The website also links to the home pages of many other agencies whose importing or exporting regulations CBP helps to enforce. The website also contains a wealth of information of interest to a broader public than the trade community. For instance, the “Know Before You Go” publication and traveler awareness campaign are designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is http://www.cbp.gov.

CBP Regulations

The current edition of CBP Regulations of the United States is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, via the internet, phone, fax, postal mail, or email. Internet: http://bookstore.gpo.gov. Phone: DC Metro Area: (202) 512-1800, Toll-Free: (866) 512-1800, Monday through Friday, 8 a.m. – 4:30 p.m. EST, Fax: (202) 512-2104. Mail: U.S. Government Printing Office, P.O. Box 979050, St. Louis, MO 63197-9000. Email: Contactcenter@gpo.gov. A bound edition of Title 19, Code of Federal Regulations, is also available for sale from the same address. All proposed and final regulations are published in the Federal Register, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about online access to the Federal Register may be obtained by calling (202) 512-1530 between 8 a.m. and 4:30 p.m. EST. The Federal Register is available online at https://www.ecfr.gov/. These notices are also published in the weekly Customs Bulletin described below.

Customs Bulletin

The Customs Bulletin and Decisions (Customs Bulletin) is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. The Customs Bulletin is available online at https://www.cbp.gov/document/bulletins.
Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The current edition of Importing Into the United States contains material explaining the requirements of the Mod Act. The Mod Act fundamentally altered the relationship between importers and CBP by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The current edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between CBP and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to the importation.

Single copies may be obtained from local offices of CBP, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An online version is available at the CBP website.

Informed Compliance Publications

CBP has prepared a number of Informed Compliance publications in the “What Every Member of the Trade Community Should Know About:…” series. Check the website http://www.cbp.gov for current publications.

Value Publications

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. This publication may also be found online.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed customs broker, an attorney or a customs consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from CBP's ports of entry. Please consult the CBP website for an office near you. Contact information for ports of entry can also be found on the internet at www.cbp.gov/contact/ports.
“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING: 1-800-BE-ALERT

Visit our website: http://www.cbp.gov